POOR **QUALITY** THE FOLLOWING DOCUMENT (S) ARE **FADED & BLURRED**

PHOTO MICROGRAPHICS INC.

In the Matter of the Petition

of

RICHARD FRAWLEY

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

ge S. Van Pallen

For a Redetermination of a Deficiency or a Refund of Personal Income: Taxes under Article(s) 22 of the Tax Law for the (Year(s) 1967 and 1968.

State of New York County of Albany

Mr. Richard Frawley 114-04 113rd Avenue Ozone Park, New York 11420

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

Sworn to before me this

10th day of April , 1974.

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RICHARD FRAWLEY

For a Redetermination of a Deficiency or a Refund of Personal Income:
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1967 & 1968.:

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

State of New York County of Albany

Joyce S. Van Patten , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 10th day of April , 19 74, she served the within Notice of Decision (explosion) by (certified) mail upon Irwin Weissman, C.P.A. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Irwin Weissman, C.P.A.

225 Broadway
New York, New York 10007

regard. Vay Patters

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

10thday of April

. 1974

alo



STATE OF NEW YORK

DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A STATE CAMPUS ALBANY, N. Y. 12226

> AREA CODE 518 457-2655, 6, 7

EDWARD ROOK

SECRETARY TO

STATE TAX COMMISSION

HEARING UNIT

ADDRESS YOUR REPLY TO

A. BRUCE MANLEY
MILTON KOERNER

STATE TAX COMMISSION

Mario A. Procaccino

Deted:Albany, New York April 10, 1974

Mr. Richard Frawley 114-04 113rd Avenue Onone Park, New York 11420

Dear Mr. Frawley:

Please take notice of the of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within from the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relative hereto may be addressed to the undersigned. These will be referred to the proper party for reply.

Very truly yours,

Enc.

THEREING THE TEER

cc: Petitioner's Representationary TO THE
Law Bureau STATE TAX COMMISSION

STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD FRAWLEY

DECISION

for Redetermination of Deficiency or for Refund of Personal Income Tax under Article 22 of the Tax Law for the Years 1967 and 1968.

Petitioner, Richard Frawley, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1967 and 1968.

(File No. 8-16193162). A formal hearing was scheduled at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on August 28, 1973, at 2:00 P.M. Prior to the formal hearing, petitioner advised the State Tax Commission, in writing, that he waived a formal hearing and requested that the State Tax Commission decide the case upon the entire record contained in the file. The State Tax Commission renders the following decision after due consideration of said record.

ISSUE

Did applicant, Richard Frawley, substantiate the dependency exemptions he claimed on his 1967 and 1968 income tax returns?

FINDINGS OF FACT

1. Petitioner, Richard Frawley, filed a New York State non-resident income tax return for the years 1967 and 1968.

- 2. On April 12, 1971, the Income Tax Bureau issued a Statement of Audit Changes against petitioner, Richard Frawley, disallowing dependency exemptions of three dependents claimed on his income tax returns for the years 1967 and 1968. Accordingly, a Notice of Deficiency was issued in the sum of \$79.23 for 1967 and \$60.46 for 1968.
- 3. Petitioner, Richard Frawley, claimed his wife and two children as dependents on his income tax returns for the years 1967 and 1968.
- 4. Petitioner, Richard Frawley, failed to submit documentary or other sufficient evidence to substantiate his dependency exemptions.

CONCLUSIONS OF LAW

- A. That petitioner, Richard Frawley, failed to substantiate he was entitled to claim three (3) dependents on his 1967 and 1968 income tax returns, since he failed to submit documentary or other sufficient evidence to support his contention.
- B. That the petition of Richard Frawley is denied and the Notice of Deficiency issued April 12, 1971, is sustained.

DATED: Albany, New York
April 10, 1974

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

COMMISSIONER